

CITY OF ROCHESTER, MINNESOTA

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 1999

With Comparative Totals for December 31, 1998

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
ASSETS AND OTHER DEBITS				
Assets:				
Cash and investments (Note 3)	\$14,362,674	\$5,835,404	\$252,906	\$49,897,116
Accrued interest receivable	228,054	86,300	4,000	692,200
Accounts receivable (net)	126,783	861,811		437,852
Accrued utility revenues				
Loans receivable				4,333,760
Taxes receivable delinquent	82,798	41,956		21,673
Special assessments receivable deferred				8,675,412
Special assessments receivable delinquent	488	2,530		67,982
Utility connection charges receivable deferred				408,940
Due from other funds (Note 10)	811,187			774,597
Due from other governmental units (Note 4)	1,264,737	894,346		3,578,202
Advances to other funds (Note 10)				3,927,000
Restricted assets (Note 5)	23,945	87,322		
Inventory and prepaid items	85,270	389		
Deferred charges and other assets				
Property, plant and equipment, net (Note 6)				
Other debits:				
Amount available in debt service funds				
Amount to be provided for retirement of long term debt				
TOTAL ASSETS AND OTHER DEBITS	<u><u>\$16,985,936</u></u>	<u><u>\$7,810,058</u></u>	<u><u>\$256,906</u></u>	<u><u>\$72,814,734</u></u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts and contracts payable	\$361,993	\$310,209	\$613	\$2,615,540
Customer deposits				37,422
Accrued interest payable				
Accrued compensated absences (Note 7)	259,439	63,888		
Other accrued expenses				
Due to other funds (Note 10)	177,575	213,393		711,765
Due to other governmental units (Note 4)	307,861	180,898		87,760
Advances from other funds (Note 10)		157,000		3,770,000
Deferred revenue	853,447	336,096		13,507,767
Long-term debt (Note 7)				
Unamortized bond discount and issue costs				
Total Liabilities	<u>1,960,315</u>	<u>1,261,484</u>	<u>613</u>	<u>20,730,254</u>
Equity and Other Credits:				
Contributed capital (Note 9)				
Invested in general fixed assets				
Retained earnings: (Note 8)				
Reserved for future claims				
Reserved for debt service				
Unreserved				
Fund Balances: (Note 8)				
Reserved for restricted assets	23,945	87,322		
Reserved for prepaid items	3,308	389		
Reserved for encumbrances	128,193	23,478		7,291,709
Reserved for interfund advances				3,927,000
Reserved for debt service			256,293	
Unreserved:				
Designated for future compensated absences	3,733,085	896,872		
Designated for subsequent years' appropriations	1,781,501	339,100		
Undesignated	9,355,589	5,201,413		40,865,771
Total Equity and Other Credits	<u>15,025,621</u>	<u>6,548,574</u>	<u>256,293</u>	<u>52,084,480</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u><u>\$16,985,936</u></u>	<u><u>\$7,810,058</u></u>	<u><u>\$256,906</u></u>	<u><u>\$72,814,734</u></u>

See Notes to the Financial Statements

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Fund	General Fixed Assets	General Long-term Debt	1999	1998
\$29,366,890	\$16,434,449	\$276,920			\$116,426,359	\$117,090,259
418,900	260,200	4,400			1,694,054	1,944,061
4,735,490					6,161,936	6,457,428
3,465,182					3,465,182	2,730,936
					4,333,760	4,126,474
1,170	124				147,721	164,284
					8,675,412	9,899,012
					71,000	79,375
					408,940	398,808
1,406,254					2,992,038	1,348,288
8,751	232				5,746,268	6,204,881
					3,927,000	2,452,334
					111,267	105,399
3,844,882					3,930,541	3,639,419
368,843					368,843	574,075
151,579,872	7,994,917		\$348,205,721		507,780,510	478,487,056
				\$256,293	256,293	1,026,904
				15,308,937	15,308,937	16,228,547
<u>\$195,196,234</u>	<u>\$24,689,922</u>	<u>\$281,320</u>	<u>\$348,205,721</u>	<u>\$15,565,230</u>	<u>\$681,806,061</u>	<u>\$652,957,540</u>
\$5,850,918	\$113,585				\$9,252,858	\$7,771,908
255,347					292,769	304,552
63,807					63,807	70,809
1,897,780				\$4,629,957	6,851,064	6,386,411
268,000	1,752,298				2,020,298	1,925,077
1,889,305					2,992,038	1,348,288
256,304	215				833,038	625,449
					3,927,000	2,452,334
1,383,750	720,061				16,801,121	17,174,921
10,250,000				10,935,273	21,185,273	23,829,131
(54,545)					(54,545)	(59,091)
<u>22,060,666</u>	<u>2,586,159</u>			<u>15,565,230</u>	<u>64,164,721</u>	<u>61,829,789</u>
46,025,900	3,810,581		\$348,205,721		49,836,481	49,746,310
					348,205,721	323,874,299
	6,052,359				6,052,359	6,308,826
212,297					212,297	212,297
126,897,371	12,240,823				139,138,194	135,990,169
					111,267	105,399
					3,697	1,997
					7,443,380	4,075,808
					3,927,000	2,452,334
					256,293	1,026,904
					4,629,957	4,426,321
		\$281,320			2,120,601	2,731,011
<u>173,135,568</u>	<u>22,103,763</u>	<u>281,320</u>	<u>348,205,721</u>		<u>55,704,093</u>	<u>60,176,076</u>
<u>\$195,196,234</u>	<u>\$24,689,922</u>	<u>\$281,320</u>	<u>\$348,205,721</u>	<u>\$15,565,230</u>	<u>\$681,806,061</u>	<u>\$652,957,540</u>